

BPA FISH & WILDLIFE FUNDING  
Accrued Actuals - FY 96 through 4th Quarter FY 97

		Actual FY 1996	Q1-97	Q2-97	Q3-97	Q4-97	Actual 1997	Est 1997
Direct Program Expenses								
	MOA Plan	100.0					100.0	100.0
	Avg Expenditure Amount Available	100.0					133.1	133.1
	Expense	65.1	15.8	14.8	17.5	31.7	79.7	77.5
	Distributions	3.4	0.5	0.7	0.6	0.7	2.5	2.5
	Actual (FY96); Planned (FY97)	68.5	16.3	15.5	18.1	32.3	82.2	80.0
	Carry Forward Balance	31.5					50.9	53.1
	FYI - Interest Associated with Carry Forward	1.6					2.6	2.7
Reimbursable F&W Expenses-Other Agencies								
	Corp of Engineers O&M - North Pacific Divisions	20.8	-	-	-	-	20.8	20.8
	Bureau of Reclamation O&M (Leavenworth)	1.3	-	-	-	-	1.4	1.4
	USF&WS O&M (LSRCP)	12.3	-	-	-	-	13.9	13.9
	Other (50% of NWPPC)	4.0	-	-	-	-	4.4	4.4
	MOA Plan	38.4					40.5	40.5
	Avg Expenditure Amount Available	40.2					44.4	44.4
	Corps of Engineers O&M - North Pacific Portland	7.9	2.4	2.8	3.7	-1.1	7.8	8.5
	Corps of Engineers O&M - North Pacific Seattle	0.7	0.1	0.1	0.1	0.2	0.5	0.5
	Corps of Engineers O&M - North Pacific Walla Walla	9.7	1.8	2.1	3.8	2.8	10.5	10.5
	Corp of Engineers O&M North Pacific Divisions - Total	18.2					18.9	19.5
	Bureau of Reclamation O&M (Leavenworth)	1.5	0.0	0.7	0.2	0.6	1.6	1.6
	USF&WS O&M (LSRCP)	12.3	3.0	3.0	3.0	3.0	12.1	13.0
	Other (50% of NWPPC)	4.2	0.9	0.9	0.9	0.9	3.7	4.3
	Actual (FY96); Planned (FY97)	36.2	8.2	9.7	11.8	6.5	36.3	38.4
	Carry Forward Balance	4.0					8.1	6.0
	FYI - Interest Associated with Carry Forward	0.2					0.4	0.3
Capital Investments Fixed Expenses								
	LSRCP	5.9	0.5	1.8	1.1	0.8	4.2	4.1
	Columbia River Fish Mitigation - COE Passage	74.0	11.0	22.1	19.6	32.4	85.2	92.6
	Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	FYI - Appropriations	79.9	11.5	23.9	20.7	33.3	89.4	96.7
	LSRCP	6.3	-	-	-	-	4.3	3.6
	Corps of Engineers - North Pacific Portland	0.0	-	-	-	-	0.0	
	Corps of Engineers - North Pacific Seattle	0.0	-	-	-	-	0.0	
	Corps of Engineers - North Pacific Walla Walla	45.1	-	-	-	-	-42.7	
	Columbia River Fish Mitigation - COE Passage Total	45.1	0.0	0.0	0.0	0.0	-42.7	55.0
	Other/BOR	2.0	-	-	-	-	5.8	0.0
	FYI - New Additions (PIS)	53.3	These annualized values are not available on a quarterly basis as Plant-In-Service (PIS) determinations are not made until year end.				-32.6	58.6
	MOA Plan	73.1					87.2	87.2
	Avg Expenditure Amount Available	111.5					151.9	151.9
	FYI - Based on BPA Capital Investment Borrowing of -	26.0					28.1	27.0
	Interest Expense - BPA (\$27M)	9.6	-	-	-	-	10.9	10.8
	Amortization Expense - BPA (\$27M)	10.6	-	-	-	-	12.4	12.6
	FYI - Based on non-BPA Cap Investment Borrowing of -	53.3					-32.6	58.6
	Interest Expense - non BPA (COE/BOR)	41.5	-	-	-	-	41.5	44.5
	Depreciation Expense - non BPA (COE/BOR)	11.4	-	-	-	-	11.5	12.5
	Actual (FY96); Planned (FY97)	73.1	0.0	0.0	0.0	0.0	76.3	80.4
	Carry Forward Balance	38.4					75.6	71.5
	FYI - Interest Associated with Carry Forward	2.0					3.9	3.6
Total								
	MOA Plan	211.5					227.7	227.7
	Avg Expenditure Amount Available	251.7					329.4	329.4
	Actual Expenditures	177.8	24.5	25.2	29.9	38.8	194.7	198.8
	Carry Forward Balance	73.9					134.7	130.6
	FYI - Interest Associated with Carry Forward	3.8					6.9	6.7
River Operations								
	MOA Plan	183.0	These annualized values are not available on a quarterly basis .				183.0	183.0
	Power Purchases	15.0					15.0	15.0
	Foregone Revenues	36.0					36.0	36.0
	Other	51.0	-	-	-	-	51.0	51.0
	Total	102.0	0.0	0.0	0.0	0.0	102.0	102.0
GRAND TOTAL		279.8	24.5	25.2	29.9	38.8	296.7	300.8
	Capital Improvements/Additions & FACRI	0.0	3.2	3.2	3.2	3.2	12.7	12.6
	Lost Opportunity	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	FYI - Transmission	0.0	3.2	3.2	3.2	3.2	12.7	12.6

Actual Expenditures for all expenses and capital investments reflect FY1996-1997 actual audited results.

"FYI" amounts are not included in any formal MOA calculations.

T-Bill rate to calculate "Carry Forward" interest is (5.083%, FY96) & (5.093%, FY97)

Carry Forward Balance is an annualized value not available quarterly as calculations are made year end.